

3993 Howard Hughes Parkway, Suite 600
Las Vegas, NV 89169-5996
Facsimile (702) 949-8321
Telephone (702) 949-8320

Robert M. Charles, Jr. NV State Bar No. 006593
Email: rcharles@lrlaw.com
John Hinderaker AZ State Bar No. 018024
Email: JHinderaker@lrlaw.com

Attorneys for USACM Liquidating Trust

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:

USA Commercial Mortgage Company,

Debtor.

Case No. BK-S-06-10725-LBR

Chapter 11

**Declaration of Edward M. Burr in
Support of USACM Liquidating
Trust's Motion to Authorize Second
Installment of Second Interim
Distribution To Unsecured
Creditors**

Hearing Date: March 1, 2012
Time: 10:00 a.m.

I, Edward M. Burr, hereby declare under penalty of perjury that:

1. I am a principal with Sierra Consulting Group, LLC ("Sierra").
2. I submit this declaration in support of the Motion to Authorize Second Installment of Second Interim Distribution to Unsecured Creditors (the "Motion") filed by the USACM Liquidating Trust ("USACM Trust"), as successor to USA Commercial Mortgage Company ("USACM").
3. Sierra previously served as financial adviser to the Official Committee of Unsecured Creditors of USA Commercial Mortgage Company ("Committee").

259538.1